

Narrative

General Information

County Name: Noble County

Person Performing Ratio Study: Lana Boswell

Sales Window (e.g. 1/1/20 to 12/31/20): 1/1/20 to 112/31/20

If more than one year of sales were used, was a time adjustment applied? If no, please explain why not. If yes, please explain the method used to calculate the adjustment.

Groupings

In the space below, please provide a list of township and/or major class groupings (if any). Additionally, please provide information detailing how the townships and/or major classes are similar in market.

All vacant residential sales were combined together because of the similar nature of the parcels in the ratio study.

All improved commercial sales were combined together because of the similar market influences on the parcels involved.

Sparta and Washington Townships improved residential parcels were grouped together because these two townships border Kosciusko County, with close location to Waraw, and the parcels in these townships are both rural and agricultural.

AV Increases/Decreases

If applicable, please list any townships within the major property classes that either increased or decreased by more than 10% in total AV from the previous year. Additionally, please provide a reason why this occurred.

Township Name	Property Group	Reason for Change
GREEN TOWNSHIP	Res Unimproved	Land Order
PERRY TOWNSHIP	Res Unimproved	Land Order
ALBION TOWNSHIP	Res Unimproved	Land Order
NOBLE TOWNSHIP	Res Unimproved	Land Order
JEFFERSON TOWNSHIP	Res Unimproved	Land Order

ALLEN TOWNSHIP	Res Unimproved	Land Order
ELKHART TOWNSHIP	Res Unimproved	Land Order
YORK TOWNSHIP	Res Unimproved	Land Order
WASHINGTON TOWNSHIP	Res Unimproved	Land Order
PERRY TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
ORANGE TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
GREEN TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
ALLEN TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
NOBLE TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
ELKHART TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
SWAN TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
ALBION TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
YORK TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
WAYNE TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
WASHINGTON TOWNSHIP	Res Improved	Land Order, new parcels and annual trending
WASHINGTON TOWNSHIP	Ind Unimproved	Land Order
NOBLE TOWNSHIP	Ind Unimproved	Land Order
ELKHART TOWNSHIP	Ind Unimproved	Land Order
SWAN TOWNSHIP	Ind Unimproved	Land Order
PERRY TOWNSHIP	Ind Unimproved	Land Order
ORANGE TOWNSHIP	Ind Unimproved	Land Order
ALBION TOWNSHIP	Ind Unimproved	Land Order
YORK TOWNSHIP	Ind Improved	Land Order
ORANGE TOWNSHIP	Comm Unimproved	Land Order and 4 new parcels
WAYNE TOWNSHIP	Comm Unimproved	land order

NOBLE TOWNSHIP	Comm Unimproved	land order
PERRY TOWNSHIP	Comm Unimproved	land order
WASHINGTON TOWNSHIP	Comm Unimproved	land order
YORK TOWNSHIP	Comm Improved	land order

Cyclical Reassessment

Please explain in the space below which townships were reviewed as part of the current phase of the cyclical reassessment.

Reassessment occurred primarily in Albion, Allen, Elkhart and Green Townships. For an exact listing, please see the Noble County 2021 Workbook.

Was the land order completed for the current cyclical reassessment phase? If not, please explain when the land order is planned to be completed.

The land order was completed in 2020.

Comments

In this space, please provide any additional information you would like to provide the Department in order to help facilitate the approval of the ratio study. Such items could be standard operating procedures for certain assessment practices (e.g. effective age changes), a timeline of changes made by the assessor’s office, or any other information deemed pertinent.

